



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು
ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರಿಕೆ

ಭಾಗ - ೪ ಎ Part - IV A	ಬೆಂಗಳೂರು, ಶುಕ್ರವಾರ, ೨೦, ಅಕ್ಟೋಬರ್, ೨೦೨೩(ಆಶ್ವಯುಜ, ೨೮, ಶಕವರ್ಷ, ೧೯೪೫) BENGALURU, FRIDAY, 20, OCTOBER, 2023(AASHWAYUJA, 28, SHAKAVARSHA, 1945)	ಸಂ. ೫೧೧ No. 511
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GOVERNMENT OF KARNATAKA

No. FD 16 CSL 2023

Karnataka Government Secretariat,
Vidhana Soudha,
Bengaluru, dated: 20/10/2023

NOTIFICATION (16/2023)

In exercise of the powers conferred by sub-section (5) of section 9 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017), the Government of Karnataka, on the recommendations of the Council, hereby makes the following amendments further to amend the Government of Karnataka Notification (17/2017) No. FD 55 CSL 2021, dated the 18th November, 2021, published in the Karnataka Gazette, Extraordinary, Part IVA, No.868, dated the 18th November, 2021, namely:-

In the said notification,

- (i.) in clause (i), for the words “omnibus or any other motor vehicle”, the words “or any other motor vehicle except omnibus” shall be substituted;
- (ii.) after clause (i), the following clause shall be inserted, namely:-
“(ia) services by way of transportation of passengers by an omnibus except where the person supplying such service through electronic commerce operator is a company.”;
- (iii.) in the Explanation, after item (c), the following item shall be inserted, namely, -
“(d) “Company” has the same meaning as assigned to it in clause (20) of section 2 of the Companies Act, 2013(18 of 2013).”.

2. This notification shall come into force with effect from the 20th day of October, 2023.

By Order and in the name of the
Governor of Karnataka

(KAVITHA L)
Under Secretary to Government,
Finance Department (C.T-1)

ಮುದ್ರಿತರು ಹಾಗೂ ಪ್ರಕಾಶಕರು:- ಸಂಕಲನಾಧಿಕಾರಿಗಳು, ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ, ಸರ್ಕಾರಿ ಕೇಂದ್ರ ಮುದ್ರಣಾಲಯ, ಬೆಂಗಳೂರು